

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA,	)	
	)	Case No. 3:22-cv-00190
Plaintiff,	)	
	)	
v.	)	
	)	
MIRKO DRAGOVICH and	)	
MARTHA A. DRAGOVICH,	)	
	)	
Defendants.	)	
<hr style="border: 0.5px solid black;"/>	)	

**COMPLAINT**

The plaintiff, the United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, has commenced this civil action to collect the Federal income tax liabilities of defendants Mirko Dragovich and Martha A. Dragovich.

**JURISDICTION & VENUE**

1. Jurisdiction over this action is conferred upon this Court by 28 U.S.C. §§ 1340 and 1345, as well as 26 U.S.C. § 7402.
2. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1391 and 1396.

**PARTIES**

3. The plaintiff is the United States of America.
4. Mirko Dragovich and Martha A. Dragovich, husband and wife, are the defendants and reside in Mecklenburg County, North Carolina, which is within this judicial district.

**COUNT I - REDUCE FEDERAL INCOME TAX ASSESSMENTS AGAINST MIRKO  
DRAGOVICH AND MARTHA A. DRAGOVICH TO JUDGMENT**

5. The United States incorporates by reference the allegations set forth in paragraphs 1 through 4 above.

6. A delegate of the Secretary of Treasury of the United States made assessments for unpaid Federal income tax (Form 1040) against defendants Mirko Dragovich and Martha A. Dragovich on the dates and for the tax periods set forth below:

<u>Tax Period Ending</u>	<u>Type of Tax</u>	<u>Date of Assessment</u>	<u>Assessment</u>	<u>Balance due as of Nov. 11, 2021</u>
12/31/2007	Income	02/09/2012	\$125,350.00	\$416,560.27
12/31/2008	Income	02/09/2012	\$147,306.00	\$348,893.45
12/31/2009	Income	02/07/2011	\$3,221.00	\$279,378.18
	Income	02/09/2012	\$126,046.00	
12/31/2010	Income	11/14/2011	\$5,451.00	\$8,433.67
12/31/2011	Income	10/08/2012	\$3,669.00	\$3,913.30
12/31/2012	Income	03/24/2014	\$10,573.00	\$13,445.46
12/31/2014	Income	10/12/2015	\$10,526.00	\$40,833.14
	Income	05/16/2016	\$510.00	
	Income	08/29/2016	\$13,189.00	
12/31/2015	Income	11/14/2016	\$1,924.00	\$2,869.86
<b>TOTAL</b>				<b>\$1,114,327.33</b>

7. Statutory additions to tax and interest have been assessed and have accrued and will continue to accrue on the tax and penalty assessments described in paragraph 6.

8. The aforementioned assessments were made correctly in accordance with law.

9. Notice and demand for payment of the tax and statutory additions to tax and interest assessments described in paragraphs 6 and 7 were given to defendants Mirko Dragovich and Martha A. Dragovich.

10. Defendants Mirko Dragovich and Martha A. Dragovich have failed to pay the United States the full amount owed as a result of the assessments described in paragraphs 6 and 7.

11. By reason of the foregoing assessments, defendants Mirko Dragovich and Martha A. Dragovich are indebted to the United States for unpaid Federal income tax, interest and penalties in the total amount of \$1,114,327.33 as of November 11, 2021, plus interest and costs that have accrued after that date and will continue to accrue according to law.

**WHEREFORE**, the United States of America respectfully prays for judgment in its fair and equitable determination as follows:

- (a) That the Court render judgment in favor of the United States against Mirko Dragovich and Martha A. Dragovich for income tax liabilities relating to the years 2007 to 2012, 2014 and 2015 in the amount of \$1,114,327.33 as of November 11, 2021 together with statutory additions and interest accruing after that date according to law; and
- (b) That the Court grants the United States such other and further relief as it deems just and proper.

Dated: April 30, 2022

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